

# NOTICE TO PROVIDERS OF PROFESSIONAL SERVICES

## Project No. PS D16-002

This notice shall remain posted until JUNE 30, 2016 or until superseded by the following year's notice.

**First Deadline for Submittals is 2:00 p.m. Hawaii Standard Time, FRIDAY, June 12, 2015**

### **1. ACCOUNTING AND AUDITING RELATED PROFESSIONAL SERVICES CATEGORIES:**

The State of Hawaii, Department of Education (HIDOE) anticipates during fiscal year 2015-2016 the need for Professional Services in **Accounting and Auditing**:

- 1.1. Accounting:** This series includes all positions the duties of which are to advise on or administer, supervise, or perform professional accounting work relating to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes the design, development, operation, or inspection of accounting systems; the prescription of accounting standards, policies, and requirements; the examination, analysis, and interpretation of accounting data, records, or reports; or the provision of accounting or financial management advice and assistance to management.
- 1.2. Auditing:** This series includes all positions the duties of which are to advise on, supervise, or perform work consisting of a systematic examination and appraisal of financial records, financial and management reports, management controls, policies and practices affecting or reflecting the financial condition and operating results of an activity; or analytical work related to the development and execution of audit policies and programs when such work requires the application of professional accounting knowledge, standards, and principles.

### **2. DEADLINE FOR SUBMITTALS**

This solicitation shall remain open through June 30, 2016. The first deadline for qualified firms to submit Statements of Interest as described under SUBMITTAL REQUIREMENTS is:

**2:00 p.m., Hawaii Standard Time, FRIDAY, June 12, 2015**

**Delivery of Submittal:** Submittals shall be mailed or hand delivered; **submittals transmitted via electronic mail or facsimile will not be accepted.** Firms must submit current statements of qualifications and expressions of interest to:

Department of Education  
Office of Fiscal Services  
Procurement and Contracts Branch  
Waipahu Civic Center  
94-275 Mokuola Street, Room 200  
Waipahu, Hawaii 96797

**Late Submittals:** The HIDOE will continue to receive submittals after the first deadline, but these submissions shall be considered late. In order to facilitate efficient review of any late submittals, submissions received subsequent to this first review date shall remain sealed, and shall not be reviewed until ten (10) or more submissions are available for evaluation or the HIDOE, at its sole discretion, opts to convene the review panel.

### 3. **SUBMITTAL REQUIREMENTS**

Interested firms are invited to submit current statements of qualifications and expressions of interest to the HIDEOE; such statements shall include but not be limited to the following:

1. Transmittal Letter (a cover letter preferably on the Firm's letterhead), dated and signed by an authorized representative of the firm.
2. Attachment A\* – Check List of Professional Services providing Firm's information and indicating the specific Professional Service for which the Firm wishes to be considered.
3. Attachment B\* – Firm's Previous Similar Work Experience (past 5 years)
4. Attachment C\* – Firm's Experience and Qualifications
5. Attachment D\* – Staff Experience and Qualifications
6. Attachment E\* – Partner/Principal History
7. Attachment F\* – Manager/Seniors History
8. Attachment G\* – References completed by at least three (3) clients (one form per client).
9. The range of rates and type and amounts of costs charged (optional)
10. \*Any promotional or descriptive literature (optional)

Item 1, 2 and 6 must be submitted in hard copy. All other items may be submitted on a DVD or USB drive.

\* Fillable forms (Attachments A - G) may be obtained by going back on your browser to the list of documents and clicking on the pdf Forms link.

**Format of Submittal:** Interested Firms shall submit one (1) original and one (1) copy of statements of interest described above.

### 4. **GENERAL INFORMATION**

Under the requirements of §103D-304, Hawaii Revised Statutes (HRS) such professional services are subject to competitive selection.

- 4.1 **Qualified List:** Qualified firms responding to this solicitation will be placed on a list to provide such services and, as needs arise, will be considered for selection in accordance with §103D-304, HRS. Qualified firms shall express their interest in providing services in the various category(ies) in the manner specified under SUBMITTAL REQUIREMENTS.
- 4.2 **Confirmation of Receipt:** Confirmation of the Professional Service the firm has been qualified for shall be emailed within four (4) weeks after the first deadline of submittals.
- 4.3 **Confirmation of late submittals:** Confirmation of receipt of late submittals shall be made within one (1) week via email. Confirmation of the Professional Service the firm has been qualified for shall be emailed within four (4) weeks after the review committee reconvenes to evaluate late submittals.
- 4.4 **Selection Criteria and Award:** As projects arise, selection criteria specific to the project shall be established and employed to select a contractor for the project. Criteria employed in descending order of importance are:
  1. Experience and professional qualifications relevant to the project type,
  2. Past performance on projects of similar scope for public agencies or private industry, including corrective actions and other responses to notices of deficiencies,
  3. Capacity to accomplish the work in the required time, and
  4. Any additional criteria determined in writing by the selection committee to be relevant to the HIDEOE's needs or necessary and appropriate to ensure full, open, and fair competition for professional services contracts which may include the Firm's billing rates and any other applicable cost factors.

The selection committee may conduct confidential discussions with any firm on the qualified list regarding the services which are required and the services they are able to provide. Qualified firms may be asked to submit additional information specific to the anticipated project at that time. In conducting discussions, there shall be no disclosure of any information derived from the competing professional service offerors. The HIDOE intends to award multiple contracts, based on the specific needs of the anticipated projects. The head of the selection committee shall negotiate a contract with the first ranked firm for each anticipated project, including a rate of compensation which is fair and reasonable, established in writing, and based upon the estimated value, scope, complexity, and nature of the services to be rendered.

Award(s) if any, will be posted online at: <http://spo3.hawaii.gov/psa/professional-service-awards>

**4.5**     Contract/Contract Terms: If selected for a project, the Firm will be required to enter into a contract with the HIDOE.

The contract period may be for the current fiscal year only, or may include optional provisions to extend the contract for up to four (4) additional years (for a total contract period of five (5) years), but will be determined as appropriate for the project, and dependent upon available funding.

The "General Conditions for Goods and Services, Form AG-008" for such contracts can be viewed at: <http://spo.hawaii.gov/wp-content/uploads/2014/02/103D-General-Conditions.pdf>

**4.6**     Certificate of Insurance:

In addition, upon award of the contract, the Firm shall furnish a certificate of insurance in accordance with the following minimum insurance coverage and limits: (1) General liability (GL) shall be no less than \$1 million per occurrence and \$2 million in the general aggregate (the maximum amount paid for claims during a policy term), and (2) automobile (auto) insurance shall be no less than \$1 million per accident. The HIDOE may also require other types of insurance, or that the HIDOE be named as additionally insured on the Firm's policy(ies), if determined appropriate for the type of contracted service and project.

**4.7**     Vendor Certificate Required: The Firm should be prepared to submit an original consolidated *Certificate of Vendor Compliance* as proof of compliance with §3-122-112, HAR. The *Certificate of Vendor Compliance* is issued by the Hawaii State Procurement Office via the online system, "Hawaii Compliance Express." Details regarding this online application process can be viewed at: <http://vendors.ehawaii.gov/hce/>. **The certificate is not required at this time;** firms will be notified in writing when the certificate must be submitted.

**4.8**     Project Specific Solicitations: At the discretion of the HIDOE, certain projects must be advertised on a project-specific basis. In that event, a new solicitation for professional services, independent of this solicitation, will be published and interested firms shall respond to these solicitations in the manner specified in the legal notice.

**5.     CONTACT INFORMATION**

Any inquiries regarding the above should be directed to the HIDOE Procurement and Contracts Branch at (808) 675-0130 or via email to [DOEprocure@notes.k12.hi.us](mailto:DOEprocure@notes.k12.hi.us).

KATHRYN S. MATAYOSHI  
SUPERINTENDENT

Procurement Notice Posted on May 20, 2015

**ATTACHMENT A**  
**Check List of Professional Services**  
HIDOE Project No. PS D16-002

**General Information for Applicant:**

- Firms will be automatically added to the Professional Services Qualified List for all projects checked provided that the Review Committee determines the firm is qualified to perform the type of work indicated.
- A letter of confirmation of the Professional Service categories that the firm has been qualified for shall be mailed within four (4) weeks after the deadline of submittals.
- The HIDOE does not guarantee that selections will be made for all projects from the Qualified List.
- The HIDOE reserves the right to combine similar type projects in each category and to select professionals to provide services for more than one project.

**Directions:** Please provide the following information.

Name of Professional/Firm (include dba if applicable):																							
Business Address (may not be PO Box):																							
Mailing Address (only if different):																							
Telephone Number:		Facsimile Number:																					
Federal Employer ID#: or SSN (if sole proprietor)		State of HI GET#:																					
State of Incorporation	<input type="checkbox"/> Hawaii <input type="checkbox"/> Identify if other: _____																						
Is your firm: (Check one only)		Size of Hawaii Office																					
<input type="checkbox"/> national <input type="checkbox"/> regional <input type="checkbox"/> Hawaii (only)		<input type="checkbox"/> Large <input type="checkbox"/> Medium <input type="checkbox"/> Small																					
Name of primary contact person:																							
Title:																							
email address:																							
Type of business (corporation, LLC, etc.):		Today's Date																					
<b>License and Qualifications:</b> 1. Firm is licensed to practice in the STATE of Hawaii 2. Firm is in good standing with the AICPA 3. Firm has a current AICPA required quality control review report. If yes – provide copy. If no, review scheduled for: _____ (qualification subject to review) 4. Firm has professional liability insurance 5. Firm's audit staff assigned to the engagement meet the CPE requirements as outlined in Government Auditing Standards 6. Firm's staff assigned to the engagement include licensed CPAs or be directly supervised by a licensed CPA 7. Firm currently provides accounting or management consulting services to a state agencies 8. If yes, list the State agencies on Attachment B, and indicate whether the Firm is independent with respect to these State agencies. 9. Firm is independent from the State agencies requesting the audit or accounting services			<table style="margin: auto;"> <thead> <tr> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table>	Yes	No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>																						
Indicate the specific Professional Service the firm wishes to be considered for (check all that apply):		<input type="checkbox"/> 1. Accounting <input type="checkbox"/> 2. Auditing																					

Indicate the type of audits or accounting services, project size, location, and specific projects the Firm is interested in conducting for the HIDOE:		<input type="checkbox"/> Financial Audits <input type="checkbox"/> Accounting Services <input type="checkbox"/> Discretionary Audits <input type="checkbox"/> Other audits or accounting service engagements	
Size Projects (hours):	<input type="checkbox"/> Up to 250 <input type="checkbox"/> 251-500	<input type="checkbox"/> 501-1,000 <input type="checkbox"/> 1,001-5,000	<input type="checkbox"/> Over 5,000
Available:  <input type="checkbox"/> Year Round Or indicate month(s):	<input type="checkbox"/> January <input type="checkbox"/> February <input type="checkbox"/> March <input type="checkbox"/> April	<input type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/> July <input type="checkbox"/> August	<input type="checkbox"/> September <input type="checkbox"/> October <input type="checkbox"/> November <input type="checkbox"/> December

**ATTACHMENT B**  
**Previous Work Experience**  
HIDOE Project No. PS D16-002

List previous government or similar work experience from the last 5 years. Describe briefly any work done (especially the experience of the Hawaii office), which is similar or related to audits or accounting of state and local governmental units. Attach additional sheets if more space is required.

Indicate the following for each entry:

- Agency/Client Name
- Type of Service (Financial or Single Audit or Accounting Services, etc.)
- Month and Year
- Number of Actual Hours
- If Agency/Client is a State agency, indicate whether the Firm is independent with respect to these State agencies

**ATTACHMENT C**  
**Firm Experience and Qualifications**  
HIDOE Project No. PS D16-002

Attach additional sheets if more space is required.

1. BACKGROUND AND HISTORY: Provide a brief description of the Firm's background and history.
2. FINANCIAL AUDITS: Provide a brief description of the Firm's experience in conducting financial audits in accordance with auditing standards generally accepted in the United States of America and auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
3. SINGLE AUDITS: Provide a brief description of the Firm's experience in conducting single audits in accordance with auditing standards generally accepted in the United States of America, auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget Circular A-133, Audits, and indicate whether the Firm is independent with respect to these State agencies, States, Local Governments, and Non-Profit Organizations.
4. ACCOUNTING SERVICES: Provide a brief description of the CPA's experience in the types of accounting services available to State Agencies.





**ATTACHMENT E**  
**PARTNER/PRINCIPAL HISTORY**  
HIDOE Project No. PS D16-002

List the personal history of partners/principals who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position with Firm
3. Years of experience (total, as Principal in this Firm, w/other Firms, other than Principal)
4. Resident of Hawaii since (year)
5. CPE Requirements in accordance with Governmental Auditing Standards (yes/no)
6. Education (college, degree, year and specialization)
7. Membership in professional organizations
8. License (type, year, State)
9. Responsibilities on previous government or similar type of engagements

**ATTACHMENT F**  
**MANAGER/SENIORS HISTORY**  
HIDOE Project No. PS D16-002

List the personal history of key managers/seniors who will be responsible for planning, directing, conducting, or reporting on the engagement. Use one form per individual. Please photocopy additional exhibits as required.

1. Name
2. Position on State Engagements
3. Major Responsibilities with the Firm
4. CPE Requirements in accordance w/Government Auditing Standards (yes/no)
5. Years of Experience
6. Resident of Hawaii Since
7. Education (college, degree, year and specialization)
8. Membership in professional organizations
9. License (type, year, State)

**ATTACHMENT G**  
**REFERENCES**  
HIDOE Project No. PS D16-002

Provide comments from clients with engagements similar or related to audit/accounting services provided to state agencies. Use one form per client. No more than three (3) Reference forms may be submitted.

Reference for (name of CPA Firm):		
1.	Name of Client:	
2.	Name of Person Completing this Form:	
3.	Contact Phone Number:	
4.	Fiscal Year service provided:	
5.	Type of engagement:	<input type="checkbox"/> Audit <input type="checkbox"/> Accounting Services <input type="checkbox"/> Other
6.	Size of engagement (Approx. Hrs):	
7.	Years known CPA:	
8.	Did CPA start audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
9.	CPA completed audit on time?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If no, why?	
10.	No. of CPA's staff sufficient?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11.	CPA knowledgeable about:	Rate the following from 5 to 1 (5 being best).
	a. Accounting principles.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Auditing procedures.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Compliance requirements.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
12.	Was CPA staff:	
	a. Courteous?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Efficient use of time?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Adequately supervised?	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
13.	Was the audit fee amended?	
	If yes, was it due to:	
	a. Scope of services not clear?	
	b. Change in scope of services?	
	c. Other: Explain.	
14.	Drafting financial statements:	Rate the following from 5 to 1 (5 being best).
	a. Assistance provided	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	b. Financial statements provided	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
	c. Other: Explain.	
15.	How would you rate this CPA.	<input type="checkbox"/> 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/> 1
16.	Would you recommend this CPA to other state agencies?	<input type="checkbox"/> Yes <input type="checkbox"/> No